

BETTY T. YEE, BOARD MEMBER STATE BOARD OF EQUALIZATION

Serving the 8.5 million Californians of the First Equalization District,
comprised of 21 counties along the northern and central California
coast, including the entire San Francisco Bay Area.

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please call my office or
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QUARTERLY eNEWSLETTER

Welcome to the summer edition of my eNewsletter. As of the July 6th release of this edition, California begins the 2012-13 fiscal year with the Governor just having signed the State Budget.

The Legislature and the Governor once again were faced with tough decisions as they worked to enact a State Budget plan, reflecting the slow pace of the state's economic recovery and unsustainable prior year budget actions. Spending reductions and program changes under the 2012-13 budget significantly affect programs serving low-income individuals and families, most notably, Medi-Cal, CalWORKS, and the Healthy Families Program.

California's economy this past quarter was a mixed bag with the housing market continuing to be weak, yet taxable sales continuing to grow. The latter is welcomed news as retail sales gains are an important sign of economic recovery for businesses, families, and communities.

California's unemployment rate remains in the double digits, yet the state registered the largest over-the-month increase in employment in May. High-technology and other high-wage and export-driven industries are posting positive growth.

Finally, I am pleased to welcome Cynthia Bridges to the BOE, whom the Board appointed during the recent June Board meeting to lead the agency as our new Executive Director. Ms. Bridges served as Secretary of the Louisiana Department of Revenue. During her 12 years in that role, she, among other things, helped to transform that agency into a recognized leader in customer service. Transitioning from a distinguished 30-year career with the Louisiana Department of Revenue, Ms. Bridges assumes her new position August 1, succeeding outgoing Executive Director Kristine Cazadd who will retire later this summer. I look forward to working with Ms. Bridges and offer my congratulations and gratitude to Ms. Cazadd upon her retirement from the BOE.

While the economy still poses tremendous uncertainty, the Board of Equalization remains committed to making it easier and more convenient for our customers to do business with us. The ongoing expansion of electronic services and the launch of new smart phone applications are providing much-needed tools for tax and fee payers. I invite you to visit both my website and the BOE website to learn more about these new resources and information that may be of assistance to you.

Sincerely,

BETTY T. YEE

OF SIGNIFICANCE THIS QUARTER

LGBT PRIDE MONTH

The month of June is designated as Lesbian, Gay, Bisexual, and Transgender (LGBT) Month in the United States, a time for gay men and women and their families to stand proud of who they are, recognizing both the obstacles they have overcome and the challenges that lie ahead.

One positive sign of the increased visibility and strength of the LGBT community is the increased acknowledgement among marketers and businesses of the buying power of the community, which is projected to be \$790 billion for 2012. This growing buying power is important as a standard business measure for companies and decision makers serving LGBT consumers.

The research shows that buying power is not the same as affluence or wealth. In fact, gay men earn less than their heterosexual counterparts.

More data is needed on LGBT economic activity in order to learn more and avoid societal stereotypes. One measure, AB 1960 by Assembly Member Roger Dickinson, would require the state to report on the economic activity of LGBT owned businesses, in addition to providing similar reports on business enterprises by race, ethnicity, and gender. This measure, and others like it, can



work to break down traditional stereotypes about LGBT individuals.

Among these stereotypes is the unsupported claim that LGBT individuals are better off economically than other groups. In fact, many in the LGBT community face serious economic disparities—including LGBT individuals of color—as it relates to employment, healthcare, education, and housing.

For example, only 32 states have implemented laws protecting LGBT workers. Many LGBT people of color hesitate to seek treatment for lack of culturally competent

healthcare. LGBT youth of color have lower levels of educational attainment than their white counterparts, compounded by the daily threat of bullying. LGBT youth also experience higher rates of homelessness, making up nearly 40 percent of all homeless youth in America.

The continued economic growth of the LGBT community is good for everyone, but recognizing the economic and social disparities affecting the LGBT community, including individuals of color, is essential to knowing who all LGBT individuals are during June's Pride Month Celebrations.

VOTERS REJECT CIGARETTE TAX INCREASE



On June 5th, California voters narrowly rejected Proposition 29—with 50.3 % of the voters opposing the measure—which would have imposed an additional \$1.00 per pack tax on cigarettes and other tobacco products. If approved, the measure would have generated an annual estimated \$735 million to support cancer research and tobacco cessation programs.

UNITED FARM WORKERS TURNS 50!

This year marks the 50th anniversary of the United Farm Workers of America (UFW), celebrated in Bakersfield, CA on May 17th during its first awards gala, called the UFW Premios Aguila or Eagle Awards.

Originally founded in 1962 by community organizers Cesar Chavez and Dolores Huerta, the Premios Aguila awards gala was an opportunity to not only recognize them individually but also to recognize what the UFW has accomplished as an organized union fighting for social justice, equality, fair

working wages for agricultural workers, and an end to abusive employment practices, not just in California, but throughout the country.

Congratulations to the UFW as it celebrates 50 years of commitment to win civil and labor rights for the poorest and least protected workers in the nation.



CALIFORNIA ECONOMIC UPDATE

RECOVERY STILL SLOW WITH SOME HOPEFUL SIGNS

The May jobs report released by the US Bureau of Labor Statistics indicates the economy lost jobs for 25 straight months beginning in February 2008; over 8 million

jobs were lost as a result of the Great Recession.

In May, the nation's unemployment rate was 8.2

percent, and California's unemployment rate decreased to 10.8 percent. However, California had the largest over-the-month increase in nonfarm payroll employment with the addition of 33,900 jobs.



March and April job gains were revised downward. California's unemployment for April was 10.9 percent, down slightly from March's 11.0 percent. Nonfarm jobs totaled 14,237,000 in April, a decrease of 4,200 jobs from March. Four categories (mining and logging; trade; transportation and utilities; professional and business services; and other services) gained 19,100 jobs in April. Professional and business services posted the largest increase, adding 12,700 jobs.

Although California still suffers from a weak housing market, high-technology and high-wage and export-driven industries are doing well. After a 19 percent gain in 2010, California exports rose 11 percent

in 2011. Computers, electronic machinery, and transportation equipment accounted for over 30 percent of the increase. For the fourth consecutive year, California accounted for more than half of the entire nation's venture-backed investments, such as those in software and biotechnology.

In June, a Federal Reserve survey found that the US economy grew moderately in most regions of the country this spring and companies kept hiring the survey observed. Economic activity in San Francisco continued to grow at a moderate pace during the reporting period of April through late May.

TAXABLE SALES IN CALIFORNIA SIGNAL ECONOMIC GROWTH

2011 FIRST QUARTER INCREASED 9.0%; 2012 FIRST QUARTER ESTIMATE UP 9.3%

Californians waiting for signs of economic growth received just that in the taxable sales figures for first quarter of 2011. Taxable sales rose 9.0 percent in January, February, and March 2011. This 9.0 percent growth rate is nearly twice that of two years ago. In 2010, the average growth rate was 4.6 percent.

This year's estimates appear equally encouraging. For January, February, and March 2012, taxable sales are estimated to be 9.3 percent, a pace similar to that of 2011. The 2012 figures are an estimate subject to revisions, while the 2011 figures have been confirmed by BOE data.

"The consistent growth is welcome news. Retail sales gains are an important sign of economic recovery for businesses, families, and communities," said Ms. Yee.

First quarter taxable sales in the **nine-county** Bay Area increased 9.1 percent in 2011 from a similar period in 2010. Two of these counties posted double-digit gains—San Francisco at 12.1 percent and Santa Clara at 11.7 percent. A total of 51 counties showed increases in taxable sales in California.

Why the revenue increase?

In the first quarter of 2011, gasoline prices rose 20.0 percent causing drivers to pay more at the pump. This most likely prompted many households to begin replacing aging vehicles with newer fuel-efficient ones. As a result, taxable sales made by gasoline stations increased 22.4 percent. For car dealers, the increase was 17.4 percent.

Statewide taxable sales for retail and food

Counties with increases in taxable sales:

Alameda	8.7%	Marin	6.3%	San Luis Obispo	16.4%
Amador	2.4%	Mariposa	0.4%	San Mateo	9.4%
Butte	3.8%	Mendocino	5.6%	Santa Barbara	6.7%
Calaveras	7.1%	Merced	11.0%	Santa Clara	11.7%
Colusa	16.9%	Monterey	7.0%	Santa Cruz	4.7%
Contra Costa	4.9%	Napa	4.3%	Siskiyou	14.0%
Del Norte	1.3%	Nevada	3.7%	Solano	5.5%
El Dorado	3.2%	Orange	8.9%	Sonoma	5.6%
Fresno	7.7%	Placer	7.8%	Stanislaus	11.4%
Glen	8.0%	Plumas	7.8%	Sutter	10.0%
Imperial	17.9%	Riverside	10.1%	Tehama	28.1%
Inyo	2.7%	Sacramento	4.7%	Trinity	16.2%
Kern	33.0%	San Benito	12.6%	Tulare	12.5%
Kings	9.6%	San Bernardino	10.3%	Tuolumne	11.5%
Lake	8.8%	San Diego	8.9%	Ventura	7.5%
Los Angeles	8.0%	San Francisco	12.1%	Yolo	8.1%
Madera	10.7%	San Joaquin	8.8%	Yuba	9.6%

Counties with decreases in taxable sales

Alpine	-5.6%	Modoc	-7.1	Shasta	-11.7
Humboldt	-7.4%	Mono	-1.5	Sierra	-17.6
Lassen	-0.6%				

services rose 8.8 percent. Furniture and home furniture stores increased 6.1 percent. A strong gain in this type of business is promising because these sales tend to be of high-dollar items.

All other nonretail businesses such as business equipment, construction materials, utilities, transportation, finance, insurance,

real estate, entertainment, recreation, accommodation, and other services rose 9.5 percent, which is consistent with the national trend in the first quarter of 2011.

California Taxable Sales increased at a growth rate 2.3 percent faster than California Personal Income in the first quarter of 2011, the largest positive gap since 2005.

GENDER WAGE GAP PERSISTS

A new report by the American Association of University Women (AAUW) details the stark inequities in pay between women and men. In California, college-educated women

25 years and older working full time earn a median of \$60,000 a year compared to \$80,000 for college-educated male workers 25 years and older—a difference of \$20,000.

An [interactive map](#) shows the pay gap between female and male full-time, year round workers state-by-state across America.



STATE BUDGET UPDATE

Proposed Budget Relies Heavily on Cuts and Voter Approved Revenues

In January, Governor Jerry Brown submitted a state spending plan for 2012-13 that assured a budget deficit of \$9.2 billion, contained \$92.6 billion of General Fund expenditures, and provided a \$1 billion reserve.

His proposed budget addressed the projected deficit and reserve largely through cuts of \$4.2 billion—primarily in health and social service programs. Additionally, new revenues of approximately \$6.9 billion (\$4.4 billion general fund) would be raised by a ballot initiative that would temporarily increase the state sales and use tax by one-half of one percent for four years and temporarily raise income tax rates on high-income earners for five years. In the event the initiative does not pass, the budget proposed automatic reductions (“trigger cuts”) in primarily K-12 and community college education.

Revised Budget Includes More Cuts

After receiving updated revenue and expenditure information in May, the governor submitted a revised budget (May Revision) indentifying a budget shortfall of \$15.7 billion.

To address the increased deficit, the May Revision proposed to increase program cuts from over \$4 billion to \$8.3 billion and reduce compensation for state workers by five percent. The revised budget also assumes \$8.5 billion (\$5.9 billion general fund) would be generated through temporary tax increases proposed in a November ballot initiative that has now qualified to be put before the voters. The proposed initiative was revised in March to increase the sales and use tax to one quarter of one percent and to raise income tax rates on the top three income brackets for seven years. As in his January budget,

the governor’s revised budget also relies on “trigger cuts” if the temporary tax initiative fails to pass.

The May Revision would also raise \$2.5 billion through fund shifts, loan payment *d e f e r r a l s*, borrowing from special funds, and other one-time measures, resulting in a \$1 billion reserve.

On-Time Budget Hits Poor Families the Hardest

On June 15th, the constitutional deadline for the Legislature to pass a budget, legislators adopted a budget bill largely consistent with the governor’s plan. However, it differed from some of the governor’s proposed cuts relating to programs serving low-income individuals and families—most notably, Medi-Cal, CalWORKS, and the Healthy Families Program.

Following the Legislature’s adoption of its version of the budget, legislative leaders met with the governor to continue to resolve outstanding differences to be considered in the trailer bills necessary to implement the budget. The governor signed the budget bill in time for the beginning of the 2012-13 fiscal year.

The enacted budget exacerbates the challenges faced by women and children during the economic recession.

The \$100 million cut in the state’s child care program will eliminate 14,000 slots, thereby making it much more difficult, for



thousands of poor and working women and parents to secure or retain employment. This reduction also will result in the elimination of valuable jobs of child care workers themselves.

The new CalWORKS program changes present significant challenges for many to meet the federal work requirements: working 30 hours a week, after two years of receiving CalWORKS benefits. The new program rules will allow counties to exclude only up to five percent of CalWORKS recipients from the new two-year work requirement and only if they are close to finding a job, live in a high unemployment region, or meet other criteria not yet finalized. These program changes coupled with California’s joblessness situation caused by the economic downturn will severely limit the ability of low-income persons, particularly women, seeking and obtaining gainful employment.

In addition to these major program reductions, the budget proposes cuts of over \$5 billion in education, social services and other programs—the [trigger cuts](#)—if the voters reject the governor’s temporary tax increase initiative on the November 2012 general election ballot.

WHAT'S NEW AT THE BOE?

PERMIT REQUIREMENTS HAVE CHANGED

Business owners who hold a seller's permit for a permanent place of business and who also make sales at temporary locations, such as swap meets, flea markets, trade or specialty shows, and similar limited-term events are now required to register and hold a sub-permit for each selling location. Visit the BOE website to learn more about these [changes](#).

A MOBILE APP FOR PAYING YOUR TAXES? YES!

Calling all owners of iPhones, Androids, and other mobile devices! The BOE now offers a free application, BOE ePay, which allows owners of most mobile devices to make payments to their BOE tax and fee accounts. BOE ePay enables taxpayers to use their credit card, checking account, or savings account to make ePayments, view their ePayment history, and register and manage their eClient account. To see BOE ePay in action, view the video and find the application here on the [website](#).

DID YOU KNOW?

Several BOE district offices no longer accept cash. With the eServices participation rate up to nearly 90%, the majority of tax and fee payers currently make their payments to the BOE electronically. Tax and fee payers who bring cash into the office will be asked to pay by [electronic payment](#) or check. No-cash offices include the district offices in San Francisco, Riverside, Norwalk, Van Nuys, Culver City, Irvine, Oakland, Ventura, and San Diego.

eREG IS HERE



On June 18, BOE expanded its electronic services with the addition of an online eRegistration system or [eReg](#). eReg allows users to easily register for a permit under most tax and fee programs, add a business

location for an existing account, pay use tax, file for an exemption, or request a tax clearance for vehicles, vessels, aircraft, and manufactured or mobile homes. Learn more about eReg on the BOE website.

TOP 500 TAX DELINQUENCIES: NEW LAW EFFECTIVE JULY 1ST

Individuals and businesses appearing on the Top 500 Delinquent Taxpayer list face new penalties beginning July 1. They could lose their state-issued licenses, including driver licenses and occupational or professional licenses. Under the new law, state agencies will also be prohibited from entering into contracts with the Top 500.

The BOE is committed to collecting taxes owed to the state to provide revenues needed

for essential public services. Visit the BOE website for more information about the [Top 500 Sales & Use Tax Delinquencies in California](#).



NEW SALES AND USE TAX RATES

Voter-approved sales and use tax increases will take effect July 1st in the City of Fort Bragg and in Santa Clara County's 15 cities and incorporated areas.

Cities and Counties	Old Rate	New Rate Effective July 1 st
City of Fort Bragg	7.875%	8.375%
Santa Clara County	8.25%	8.375%
City of Campbell	8.50%	8.625%

Visit the Board's website for a [complete list](#) of city and county sales and use tax rates.

SMALL BUSINESS ASSISTANCE

DISASTER ASSISTANCE AVAILABLE FOR SMALL BUSINESS

The U.S. Small Business Administration (SBA) recently announced that small, nonfarm businesses in 15 California counties are eligible to apply for low-interest federal disaster loans. The loans are designed to offset economic losses because of reduced revenues caused by the drought that occurred in three primary California counties beginning October 1, 2011.

Primary California counties affected are Alameda, Marin, and Tehama and include the neighboring California counties of Butte, Contra Costa, Glenn, Mendocino, Plumas,

San Joaquin, San Mateo, Santa Clara, Shasta, Sonoma, Stanislaus, and Trinity.

The disaster relief loans cover the economic impacts on both businesses dependent on farmers and ranchers who have suffered agricultural production losses caused by the drought, and businesses directly affected by the disaster.

Small, nonfarm businesses, small agricultural cooperatives (including nurseries affected by drought), small businesses engaged in aquaculture, and most private, nonprofit organizations of any size may

qualify for Economic Injury Disaster Loans (EIDLs) of up to \$2 million to help meet financial obligations and operating expenses which could have been met had the disaster not occurred.

Eligibility for these loans is based on the financial impact of the disaster only and not on any actual property damage, with an interest rate of 4% for businesses and 3% for private, nonprofit organizations. The deadline to apply for these loans is January 31, 2013. Applicants may [apply online](#) using the Electronic Loan Application (ELA).

IN THE COMMUNITY

As a public official, Board Member Yee participates in events in support of numerous community organizations and business groups. Her relationships with these organizations help to deepen her understanding of the needs and concerns of her constituents.



Ms. Yee with **JERICHO** Executive Director, Judith Larson.



Ms. Yee attended the **California Women Lead** Women's Empowerment Day Reception in Sacramento.

~APRIL~



Ms. Yee was pleased to attend the San Francisco Equality Awards hosted by **Equality California**.



Ms. Yee at the **Asian Pacific Islander's California Action Network** Gala in Sacramento.



Assemblymember Mike Eng presenting Ms. Yee with the Policy Impact Award.

~MAY~



Ms. Yee with **Niles Rotary Club** President Steve Cho in Fremont.

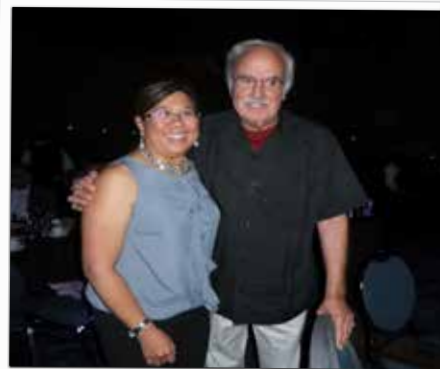


Discussing the California and South Bay Economy and State Budget challenges.

LOS ANGELES COUNTY BAR ASSOCIATION 2012 TAX PRACTITIONERS' CONFERENCE



Ms. Yee addressed attendees.



Ms. Yee with California Democratic Party Chairman John Burton.



Orange County Labor Federation
12th Annual Solidarity Leadership
Awards in Anaheim.

Ms. Yee addressed attendees of the **Los Angeles County Bar Association's** 2012 Tax Practitioners' Conference hosted on May 24 at the Millennium Biltmore Hotel in Los Angeles. Yee addressed the conference's opening plenary session, joining colleagues Jerome Horton and Michelle Steel, to discuss successful strategies for interacting with tax agencies, including the Board of Equalization appeals process. Ms. Yee also addressed practitioners regarding news and changes for California businesses, discussing new e-commerce requirements associated with recent legislative action in California and pending bills before the U.S. Congress related to tax compliance for online retailers.



Ms. Yee joins San Francisco Mayor Edwin Lee at the **APAPA** API American Heritage Month Celebration in San Francisco.



Asian Pacific Islander American
Public Affairs Association.



Asian Pacific Islander American Public
Affairs Association Central Valley 5th Annual
Stockton Civic Town Hall Forum.

~MAY~



My Sister's House 11th Annual Gala—
"Stop! in the name of LOVE!" in Sacramento.



Sandra Lowe, Dean Vogel, and Ms. Yee
at the California Teachers Association
Legislative Reception in Sacramento.



Ms. Yee and Joe Nuñez.



Ms. Yee with Mario Guerrero at the Stonewall
Democratic Club of Greater Sacramento
2012 Four Freedoms Award Dinner.



Ms. Yee with Forth Worth City
Councilmember Joel Burns and Steve Hansen.



Emerge California



10th Anniversary Event.



Ms. Yee with attendees in San Francisco.

~JUNE~

PUBLIC HEARING ON NONPROFIT HOSPITALS

On June 22nd, Ms. Yee testified at a public hearing she co-convened with Alameda County Supervisor Wilma Chan, relating to the proposed closure of San Leandro Hospital in Alameda County. Ms. Yee's testimony consisted of an overview of the property tax welfare exemption claimed by nonprofit hospitals, prior legislation proposing a charity care standard and improved financial reporting and price notification for hospitals; and charity care statutes and rules in other states. San Leandro Hospital is a part of Eden Medical

Center Sutter Health. Other testimony included that by Alameda County Health Care Services Director Alex Briscoe; Dr. Robert Gingery, a practicing physician at San Leandro for over 30 years; and several members of the public. Most in attendance at the hearing were concerned about the impact on San Leandro residents should the hospital close as well as the value of the community benefits provided by nonprofit hospitals as compared to the value of its welfare exemption. Please watch Ms. Yee's presentation.



Ms. Yee serving on panel with Alameda County Supervisor Wilma Chan.

SACRAMENTO COMMUNITY CITIZENS BUDGET FORUM



Ms. Yee serving on panel with Judy Patrick, CEO and President of The Women's Foundation.

On June 11th, Ms. Yee participated on a panel of tax experts during a Sacramento Community Citizens Budget Forum focused on revenue sources to support social safety net programs that have been the target of significant State Budget cuts. The forum was convened and sponsored by **The Women's Foundation of California**, and included remarks by Judy Patrick, CEO and President of The Women's Foundation; and testimony by Assemblymember Holly Mitchell, Chairwoman of the Assembly Budget

Subcommittee #1, who discussed the implications of the proposed State Budget cuts for women and children; Ms. Yee, whose presentation highlighted the need to review tax expenditures for potential modification, suspension, or repeal as a way to generate additional revenue; and Professor Joe Bankman with Stanford University, who discussed the tax gap and the need for additional auditors and collectors to generate additional revenue. Visit the Women's Foundation website to view the forum proceedings.



Asian Pacific Islander Public Affairs Association 8th Annual Capitol Internship, Scholarship Fundraiser, and Installation Gala.



Ms. Yee presenting Mayor Lee with the APAPA Lifetime Achievement Award in Sacramento.

~JUNE~



2012 Dragon Boat Festival
in Oakland.



Sponsored by the **Chinese
Herb Trade Association.**

Ms. Yee joined local and statewide elected officials during a training seminar sponsored by the Asian Pacific American Leadership Project (APALP)—Civic Engagement and Asian Pacific American Political Empowerment—on June 16, in South San Francisco. As an alumni and active supporter of APALP, Ms. Yee was proud to address attendees with her perspective and advice on how to successfully run for public office.



**Asian Pacific American
Leadership Project**



Training Seminar.



Alice B. Toklas **LGBT Democratic Club**



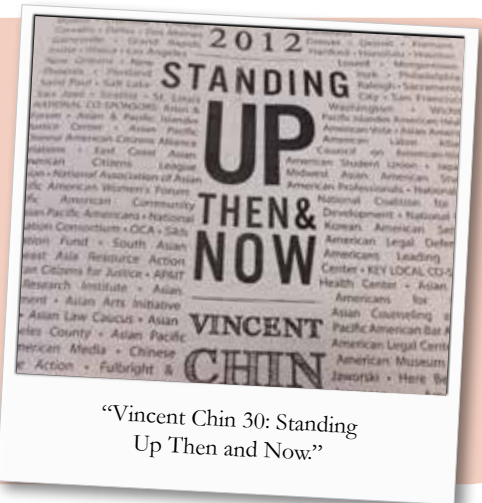
Annual PRIDE Breakfast



held in San Francisco.

~JUNE~

On June 23rd, Ms. Yee attended "Vincent Chin 30: Standing Up Then and Now," the Nationwide Town Hall in cities across the nation marking the 30th year since the murder of Vincent Chin. Vincent Chin was a auto worker in Detroit who was the victim of a hate crime that galvanized the Asian and Pacific Islander community to organize and more effectively advocate and fight for civil and social justice. The town hall featured a panel discussion facilitated by Phil Yu with the Angry Asian Men website and featuring Congresswoman Judy Chu, Chair of the Congressional Asian and Pacific American Caucus; Zahra Billoo, Executive Director, Council on American-Islamic Relations-San Francisco Bay Area Chapter; Tom Hayashi, Executive Director of the Organization of Chinese Americans; and Mee Moua, President and Executive Director, Asian American Justice Center.



"Vincent Chin 30: Standing Up Then and Now."



Assemblymember Mariko Yamada



Georgette Imura

On June 30th, Ms. Yee attended the annual gala of the Council of Asian Pacific Islanders Together for Advocacy and Leadership (**CAPITAL**) in Sacramento, where her long-time mentor and colleague Georgette Imura and Assemblymember Mariko Yamada, respectively, were honored with the 2012 Luke and Grace Kim Profiles of Courage Award. Ms. Imura is a respected community leader and activist who served as a voice for the API community during her 28 years of service in the California State Legislature. Assemblymember Yamada is a longtime activist working to achieve social justice for all. Her dedication to this cause continues to motivate her work as a legislator. Both women embody the spirit of CAPITAL's mission and work: the civic awareness, education, and empowerment of its member organizations that are comprised of all API communities, other racial and ethnic communities, and faith-based organizations, all working together on education and advocacy on issues in common.



California League of Conservation Voters 2012 Environmental Leadership Awards in San Francisco.



Asian Pacific American Leadership Institute 15th Anniversary Benefit Gala in Santa Clara.

GAS CONSUMPTION WATCH

GASOLINE CONSUMPTION CONTINUES TO DECREASE; PRICES INCREASED 10.9% IN THE FIRST QUARTER

California's gasoline consumption fell for the fifth consecutive quarter, declining 0.4 percent, as gasoline prices increased 10.9 percent in the first quarter of 2012.

First quarter average gasoline prices were up 40 cents to \$4.06—a 10.9 percent increase—while the average price in March was up 41 cents to \$4.41. **Total gasoline consumption** for the first quarter declined 15.7 million gallons compared to the first quarter of 2011, for a total of 3.6 billion gallons used. Nationally, regular gasoline prices averaged \$3.66 a gallon, up 32 cents from the first quarter of last year, according to the **U.S. Energy Information Administration (EIA)**.

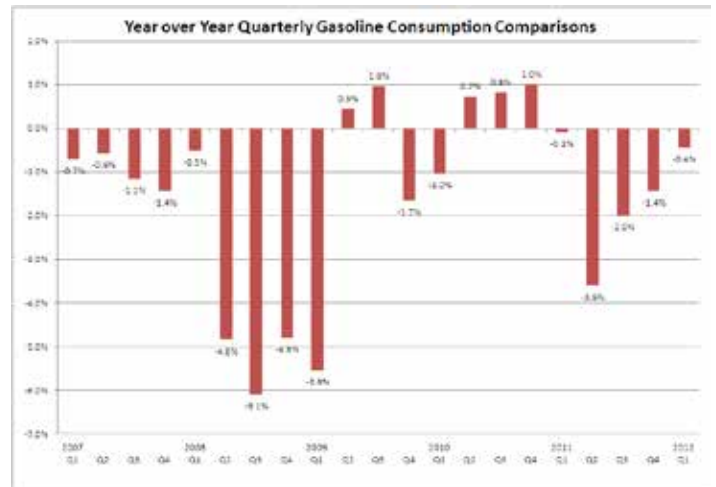
Diesel Fuel Consumption

Diesel fuel consumption increased 1.7 percent in the first quarter to a total of 597 million gallons, as California consumed 10.1 million gallons more than they did in the first quarter a year ago. In California, diesel

prices averaged \$4.28 a gallon, up 43 cents—an 11.2 percent increase—from the same period last year. The national average price of retail diesel was up 34 cents to \$3.97—an increase of 9.4 percent in the first quarter from a year earlier, according to the EIA.

Both gasoline and diesel fuel prices in California continued to be higher than the national average price.

A majority of consumers (59%) report that they have cut back on nonessential spending due to fuel costs since the beginning of the year, according to **Bankrate's Financial**



Security Index. Low income families are dealing with tight budgets have been hit the hardest.

UPCOMING EVENTS

BASIC SALES AND USE TAX CLASSES

The following basic sales and use tax classes are being offered free of charge in the First Equalization District from July 2012 through September 2012. Please visit [the website](#) to obtain more information about these classes.

July 5:	Basic Sales and Use Tax Seminar in English (San Francisco)
July 17:	Basic Sales and Use Tax Seminar in English (Oakland)
July 18:	Basic Sales and Use Tax Seminar in Mandarin (Oakland)
July 19:	Basic Sales and Use Tax Seminar in Spanish (Oakland)
July 19:	Basic Sales and Use Tax Seminar in English (Salinas)
July 24:	Basic Sales and Use Tax Seminar in English (Santa Rosa)
July 26:	Basic Sales and Use Tax Seminar in English (Fairfield)
August 2:	Basic Sales and Use Tax Seminar in English (San Francisco)
August 2:	Basic Sales and Use Tax Seminar in English (San Jose)
August 8:	Basic Sales and Use Tax Seminar in Spanish (San Jose)
September 6:	Basic Sales and Use Tax Seminar in English (San Francisco)
September 18:	Basic Sales and Use Tax Seminar in English (San Jose)